FORM 10
STATE INCOME TAX DEPARTMENT

This space reserved for the Assessor

Assessor must stamp date return was received.

STATE OF MISSOURI
1944
INDIVIDUAL INCOME TAX RETURN

RESIDENT individual must file this Return with Assessor in the County wherein he resides, or if a NONRESIDENT, in the County wherein his business is located or service performed, ON OR BEFORE MARCH 15th, 1945.

DO NOT FILE THIS RETURN WITH STATE AUDITOR

NAME OF TAXPAYER (Print full name plainly)..... (The use of initials causes errors.)

HOME ADDRESS..... (Street and number or Rural Route) ..... (City or Town) ..... (State)

	INCOME	DOLLARS	CTS.	DOLLARS	CTS.
(1)	Salaries and other compensation for personal services. State name and address of employer.	$			
(2)	Dividends (From Schedule D).....				
(3)	Interest on deposits, notes, mortgages, corporation bonds, tax free or otherwise, and on state, county, school and municipal obligations other than Missouri.....				
(4)	Rents and royalties. (From Schedule B).....				
(5)	Net gain (or loss) from sale or exchange of real estate, stocks, bonds, etc. (From Schedule C).....				
(6)	Net profit (or loss) from business or profession. (From Schedule A).....				
(7)	Income (or loss) from partnerships; fiduciary income; and other income. (From Schedule I).....				
(8)	**TOTAL INCOME**—Items 1 to 7.....			$	
	DEDUCTIONS				
(9)	Interest paid—From Schedule E.....	$			
(10)	Taxes (except Inheritance, State Income, and Local Benefit Taxes) (Explain in Schedule F).....				
(11)	Bad Debts (Explain in Schedule H). (Do not include here any bad debts included in Business Schedule A).....				
(12)	Losses by fire, storm, casualty or theft—not compensated for by insurance (Explain in Schedule H).....				
(13)	Other Statutory Deductions (Explain in Schedule H).....				
(14)	**Personal Exemption and credit for Dependents: Single, $1,000.00. Married or Head of Family, $2,000.00. For each dependent, under 18 years of age, or mentally or physically incapable of self-support, $200.00.** Explain in Item g at foot of page.....				
(15)	TOTAL DEDUCTIONS AND EXEMPTIONS—Items 9 to 14, inclusive.....			$	
(16)	INCOME—Item 8 minus Item 15			$	
(17)	Donations to religious, charitable and educational organizations (List in Schedule H). Not in excess of 15 % of amount shown on Line 16.....				
(18)	**NET INCOME** (Item 16 minus Item 17).....			$	

COMPUTATION OF TAX

	INSTRUCTIONS	RATE LINE	NET INCOME Item 18. (See Instructions.) A	Show Total Amount of Net Income (Item 18) on Appropriate Line below. (Use one line only.) B Dollars.	B Cts.	Tax Rate. C	Gross Tax (C times B). D Dollars.	D Cts.	Less Special Credit Authorized by Law. E	NET TAX (D minus E). F Dollars.	F Cts.
	Enter net income, from line 18, in one amount on appropriate Rate Line, in column "B."										
	If your net income, line 18, is $1,000.00 or under, enter on line "a." If over $1,000.00 and not over $2,000.00, enter on line "b"; if over $2,000.00 and not over $3,000.00, enter on line "c"; if over $3,000.00 and not over $5,000.00, enter on line "d"; if over $5,000.00 and not over $7,000.00, enter on line "e"; if over $7,000.00 and not over $9,000.00, enter on line "f"; all amounts over $9,000.00, enter on line "g."										
(19)	Multiply amount in column "B" by rate in column "C" and extend in column "D"; then deduct credit in column "E" and enter balance in column "F."	a	0 to $1,000.00			1 %			None		
	Use one line only for entire computation.	b	$1,000.01 to $2,000.00			1½ %			$5.00		
		c	$2,000.01 to $3,000.00			2 %			15.00		
		d	$3,000.01 to $5,000.00			2½ %			30.00		
		e	$5,000.01 to $7,000.00			3 %			55.00		
		f	$7,000.01 to $9,000.00			3½ %			90.00		
		g	$9,000.01 and over			4 %			135.00		

(20)	Less Tax Credit on Dividends—Column "e," Schedule "D," on page 2.....	$		
(21)	Less credit for income tax previously overpaid. Attach Credit Slip approved by State Auditor.....	$		
(22)	**NET TAX** for Year 1944—Amount in Column F in Item 19, Less Items 20 and 21.....	$		

ALL THE FOLLOWING QUESTIONS *MUST* BE ANSWERED

(a) Are you filing a 1944 Federal Income Tax Return?.....If so, a verified copy must be attached to this return. See R. S. Mo., 1939.

(b) Have you been notified of any change in amount of Net Income for 1942?

.....1943?.....by the Federal Government?

(c) Are you married?..... (d) Is this a joint return of husband and wife?.....

(e) If separate return was made for the current year, state:

(a) Name of husband or wife.....

(b) Personal exemption, if any, claimed thereon.....

(c) Assessor's office to which it was sent.....

(f) Check whether this return was prepared on the cash ☐ or accrual ☐ basis.

(g) How many persons (other than husband or wife) were entirely dependent upon you and were actually supported by you during the entire year?.....

Explain (Give Ages).....

(h) State your principal occupation or profession.....

(i) Name and address of employer.....

.....

(j) Did you file a return for any prior year? ..... If so, what was the latest year? ..... To which Assessor's office was it sent? .....

.....

(k) Were you a resident of Missouri the entire year?.....

If not, state for what period.....

I/we hereby declare that I/we have read and am/are familiar with all of the statements contained in this Return, including the accompanying schedules (if any) all of which are true and correct, according to the best of my/our knowledge and belief, and that this Return is a true and complete statement, in accordance with the law, of all income, gains and profits received by or accrued to me/us (or the person for whom this return is made) during the taxable year covered.

Dated. .....

.....

1-Non-resident individual must file this return in the district where chief office is located or in district from which income is received.
2-Taxes under this return are due and payable to the County Collector in May and become delinquent if not paid on or before June 1st, 1945.
3-Residents are taxable on income from all sources which has been received or has been made available to the taxpayer during the year.

FILE THIS RETURN WITH YOUR LOCAL ASSESSOR ON OR BEFORE MARCH 15, 1945 AND SAVE PENALTIES

SCHEDULE A—PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(State (1) nature of business ....; (2) number of places of business ....; (3) business name and address if different from name and address on page 1 ....)

(1) Total receipts ....

COST OF GOODS SOLD

(To be used where inventories are an income-determining factor)

(2) Inventory at beginning of year ....
(3) Merchandise bought for sale ....
(4) Labor ....
(5) Material and supplies ....
(6) Other costs (itemize below) ....
(7) Total of lines 2 to 6 ....
(8) Less inventory at end of year ....
(9) Net cost of goods sold (line 7 minus line 8) ....
(10) Gross profit (line 1 minus line 9) ....

OTHER BUSINESS DEDUCTIONS

(11) Salaries and wages not included as "Labor" (do not deduct compensation for yourself) ....
(12) Interest on business indebtedness ....
(13) Taxes on business and business property ....
(14) Losses (explain below) ....
(15) Bad debts arising from sales or services ....
(16) Depreciation, obsolescence, and depletion (explain in Schedule G) ....
(17) Rent, repairs, and other expenses (itemize below or on separate sheet) ....
Total of lines 11 to 17 ....
(18) Total of lines 9 and 18 ....
(19) Net profit (or loss) (line 1 minus line 19) (enter as item 6, page 1) ....
(20)

If the production, manufacture, purchase, or sale of merchandise is an income-producing factor, inventories are required. Enter "C," or "C or M," on lines 2 and 8 to indicate whether inventories are valued at cost, or cost or market, whichever is lower.

Explanation of deductions claimed in lines 6, 14, and 17 ....

SCHEDULE B—RENTS AND ROYALTIES

1. Kind of Property.	2. Amount.	3. Depreciation (or Depletion) (See Schedule).	4. Repairs (Explain below).	5. Other Expenses (Explain below).	6. Net Profit (Column 2 minus sum of columns 3, 4, and 5)
	$	$	$	$	$
TOTAL. (Enter as Item 4, Page 1)					$

Explanation of deductions claimed in columns 4 and 5 ....

SCHEDULE C—PROFIT OR LOSS FROM SALE OR EXCHANGE OF REAL ESTATE, STOCKS, BONDS, ETC.

1. Kind of Property.	2. Date Acquired.	3. Gross Sales Price.	4. Cost or Other Basis.	5. Expense of Sale.	6. Depreciation Allowed (or Allowable Since Acquisition or Jan. 1, 1917).	7. Net Profit.
		$	$	$	$	$
TOTAL. (Enter as Item 5, Page 1)						$

SCHEDULE D—DIVIDENDS RECEIVED

Name of Company. (a)	Total amount received. Report on line 2, page 1. (b)	Percentage of net income on which the distributing corporation paid tax to State of Missouri last preceding taxable period. (c)	Amount or portion of dividends received on which the distributing corporation paid tax. c x b. (d)	Credit of 2 % of item (d) to be deducted on line 20, page 1. (e)
(1)	$		$	$
(2)				
(3)				
(4)				
TOTAL. (Enter total of Column (b) as Item 2, Page 1.)	$		$	$

SCHEDULE E—INTEREST

To Whom Paid (Show Address).	Amount.
	$
TOTAL. (Enter as Item 9, Page 1)	$

SCHEDULE F—TAXES

Nature of Tax.	Amount.
	$
TOTAL. (Enter as Item 10)	$

SCHEDULE G—DEPRECIATION

1. Kind of Property (If buildings, state material of which constructed).	2. Date Acquired.	3. Cost or Other Basis (Do not include land or other nondepreciable property).	4. Assets Fully Depreciated in Use at End of Year.	5. Depreciation Allowed (or allowable) in Prior Years.	6. Remaining Cost or Other Basis to be Recovered.	7. Estimated Life Used in Accumulating Depreciation.	8. Estimated Remaining Life From Beginning of Year.	9. Depreciation Allowable This Year.
		$	$	$	$			$
TOTAL. (Enter as Item 18)								$

SCHEDULE H—EXPLANATION OF DEDUCTIONS CLAIMED IN ITEMS 11, 12, 13 AND 17

EXPLANATION.

SCHEDULE I—INCOME FROM PARTNERSHIPS, FIDUCIARIES, AND OTHER SOURCES

Income (or loss) from partnerships, syndicates, fiduciaries, etc. (Furnish names and addresses):

$ ....

$ ....

Income from other sources (State nature):

$ ....

$ ....

Total amounts in Schedule I. (Enter as Item 7, Page 1) .... $

Non-taxable income from all sources (State nature) (Do not carry to page 1):

$ ....

$ ....

Annuities—Date of Purchase—Original Cost—Annual Return ....

MID-STATE PRINTING CO., JEFFERSON CITY, MO. X40956

FORM 10
STATE INCOME TAX DEPARTMENT

This space reserved for the Assessor

Assessor must stamp date return was received.

STATE OF MISSOURI
1944
INDIVIDUAL INCOME TAX RETURN

RESIDENT individual must file this Return with Assessor in the County wherein he resides, or if a NONRESIDENT, in the County wherein his business is located or service performed, ON OR BEFORE MARCH 15th, 1945.

DO NOT FILE THIS RETURN WITH STATE AUDITOR

NAME OF TAXPAYER (Print full name plainly) BURDETTE G JOHNSON (The use of initials causes errors.)

HOME ADDRESS 712 AUDUBON DR (Street and number or Rural Route) CLAYTON (City or Town) MO (State)

	INCOME	DOLLARS	CTS.	DOLLARS	CTS.
(1)	Salaries and other compensation for personal services. State name and address of employer.	$			
(2)	Dividends (From Schedule D)	61	36		
(3)	Interest on deposits, notes, mortgages, corporation bonds, tax free or otherwise, and on state, county, school and municipal obligations other than Missouri	719	37		
(4)	Rents and royalties. (From Schedule B)	1849	50		
(5)	Net gain (or loss) from sale or exchange of real estate, stocks, bonds, etc. (From Schedule C) 40.55	1849	50		
(6)	Net profit (or loss) from business or profession. (From Schedule A)	51778	07		
(7)	Income (or loss) from partnerships; fiduciary income; and other income. (From Schedule I)	51778	07		
(8)	TOTAL INCOME—Items 1 to 7			$ 54263	39
	DEDUCTIONS				
(9)	Interest paid—From Schedule E	$ 584			
(10)	Taxes (except Inheritance, State Income, and Local Benefit Taxes) (Explain in Schedule F)	28 347	09		
(11)	Bad Debts (Explain in Schedule H). (Do not include here any bad debts included in Business Schedule A)				
(12)	Losses by fire, storm, casualty or theft—not compensated for by insurance (Explain in Schedule H)				
(13)	Other Statutory Deductions (Explain in Schedule H)				
(14)	Personal Exemption and credit for Dependents: Single, $1,000.00. Married or Head of Family, $2,000.00. For each dependent, under 18 years of age, or mentally or physically incapable of self-support, $200.00. Explain in Item g at foot of page	1000	—		
(15)	TOTAL DEDUCTIONS AND EXEMPTIONS—Items 9 to 14, inclusive			$ 29 416	93
(16)	INCOME—Item 8 minus Item 15			$ 24846	36
(17)	Donations to religious, charitable and educational organizations (List in Schedule H). Not in excess of 15 % of amount shown on Line 16			49	50
(18)	NET INCOME (Item 16 minus Item 17)			$ 24845	87

COMPUTATION OF TAX

24797.36

(19)	INSTRUCTIONS: Enter net income, from line 18, in one amount on appropriate Rate Line, in column "B." If your net income, line 18, is $1,000.00 or under, enter on line "a," if over $1,000.00 and not over $2,000.00, enter on line "b"; if over $2,000.00 and not over $3,000.00, enter on line "c"; if over $3,000.00 and not over $5,000.00, enter on line "d"; if over $5,000.00 and not over $7,000.00, enter on line "e"; if over $7,000.00 and not over $9,000.00, enter on line "f"; all amounts over $9,000.00, enter on line "g." Multiply amount in column "B" by rate in column "C" and extend in column "D"; then deduct credit in column "E" and enter balance in column "F." Use one line only for entire computation.	RATE LINE	NET INCOME Item 18. (See Instructions.) A	Show Total Amount of Net Income (Item 18) on Appropriate Line below. (Use one line only.) B Dollars.	Cts.	Tax Rate. C	Gross Tax (C times B). D Dollars.	Cts.	Less Special Credit Authorized by Law. E	NET TAX (D minus E). F Dollars.	Cts.
		a	0 to $1,000.00			1 %			None		
		b	$1,000.01 to $2,000.00			1½ %			$5.00		
		c	$2,000.01 to $3,000.00			2 %			15.00		
		d	$3,000.01 to $5,000.00			2½ %			30.00		
		e	$5,000.01 to $7,000.00			3 %			55.00		
		f	$7,000.01 to $9,000.00			3½ %			90.00		
		g	$9,000.01 and over	24797	36	4 %			135.00	856	90
(20)	Less Tax Credit on Dividends—Column "e," Schedule "D," on page 2								$ 108		
(21)	Less credit for income tax previously overpaid. Attach Credit Slip approved by State Auditor								$	108	
(22)	NET TAX for Year 1944—Amount in Column F in Item 19, Less Items 20 and 21									$ 8548	2

ALL THE FOLLOWING QUESTIONS *MUST* BE ANSWERED

(a) Are you filing a 1944 Federal Income Tax Return? Yes If so, a verified copy must be attached to this return. See R. S. Mo. 1939.

(b) Have you been notified of any change in amount of Net Income for 1942? No 1943? No by the Federal Government?

(c) Are you married? No (d) Is this a joint return of husband and wife?

(e) If separate return was made for the current year, state:

(a) Name of husband or wife

(b) Personal exemption, if any, claimed thereon

(c) Assessor's office to which it was sent

(f) Check whether this return was prepared on the cash ☒ or accrual ☐ basis.

(g) How many persons (other than husband or wife) were entirely dependent upon you and were actually supported by you during the entire year? None

Explain (Give Ages)

(h) State your principal occupation or profession Dentist

(i) Name and address of employer None Himself

(j) Did you file a return for any prior year? Yes If so, what was the latest year? 1942 To which Assessor's office was it sent? Clayton Mo.

(k) Were you a resident of Missouri the entire year? Yes

If not, state for what period

I/we hereby declare that I/we have read and am/are familiar with all of the statements contained in this Return, including the accompanying schedules (if any) all of which are true and correct, according to the best of my/our knowledge and belief, and that this Return is a true and complete statement, in accordance with the law, of all income, gains and profits received by or accrued to me/us (or the person for whom this return is made) during the taxable year covered.

Dated.

1-Non-resident Individual must file this return in the district where chief office is located or in district from which income is received.
2-Taxes under this return are due and payable to the County Collector in May and become delinquent if not paid on or before June 1st, 1945.
3-Residents are taxable on income from all sources which has been received or has been made available to the taxpayer during the year.

FILE THIS RETURN WITH YOUR LOCAL ASSESSOR ON OR BEFORE MARCH 15, 1945 AND SAVE PENALTIES

SCHEDULE A—PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(State (1) nature of business Rd Clamps & Cons; (2) number of places of business One; (3) business name and address if different from name and address on page 1 Wm Ramp & Co 408 Olive St St Louis)

(1) Total receipts ..... $ 27,502 65

COST OF GOODS SOLD

(To be used where inventories are an income-determining factor)

(2)	Inventory at beginning of year	$ 14,727	26
(3)	Merchandise bought for sale	13,688	78
(4)	Labor	4,622	
(5)	Material and supplies	189	84
(6)	Other costs (itemize below)	2,048	14
(7)	Total of lines 2 to 6	$ 28,675	96
(8)	Less inventory at end of year	9,367	06
(9)	Net cost of goods sold (line 7 minus line 8)	$ 19,297	80
(10)	Gross profit (line 1 minus line 9)	$ 7,582	75

OTHER BUSINESS DEDUCTIONS

(11)	Salaries and wages not included as "Labor" (do not deduct compensation for yourself)	$ 1,457	80
(12)	Interest on business indebtedness	22	17
(13)	Taxes on business and business property	390	71
(14)	Losses (explain below)		
(15)	Bad debts arising from sales or services		
(16)	Depreciation, obsolescence, and depletion (explain in Schedule G)		
(17)	Rent, repairs, and other expenses (itemize below or on separate sheet)	890	
(18)	Total of lines 11 to 17	$ 2,801	68
(19)	Total of lines 9 and 18	$ 19,576	48
(20)	Net profit (or loss) (line 1 minus line 19) (enter as item 6, page 1)	$ 7,926	07

If the production, manufacture, purchase, or sale of merchandise is an income-producing factor, inventories are required. Enter "C," or "C or M," on lines 2 and 8 to indicate whether inventories are valued at cost, or cost or market, whichever is lower.

Explanation of deductions claimed in lines 6, 14, and 17 Schedules attached

SCHEDULE B—RENTS AND ROYALTIES

1. Kind of Property.	2. Amount.	3. Depreciation (or Depletion) (See Schedule).	4. Repairs (Explain below).	5. Other Expenses (Explain below).	6. Net Profit (Column 2 minus sum of columns 3, 4, and 5)
Schedule attached	$	$	$	$	$ 119 37
TOTAL. (Enter as Item 4, Page 1)					$ 719 37

Explanation of deductions claimed in columns 4 and 5

SCHEDULE C—PROFIT OR LOSS FROM SALE OR EXCHANGE OF REAL ESTATE, STOCKS, BONDS, ETC.

1. Kind of Property.	2. Date Acquired.	3. Gross Sales Price.	4. Cost or Other Basis.	5. Expense of Sale.	6. Depreciation Allowed (or Allowable Since Acquisition or Jan. 1, 1917).	7. Net Profit. Loss
Schedule attached		$	$	$	$ 4055	$ 1849 50
TOTAL. (Enter as Item 5, Page 1)					4055	$ 1849 50

SCHEDULE D—DIVIDENDS RECEIVED

Name of Company. (a)	Total amount received. Report on line 2, page 1. (b)	Percentage of net income on which the distributing corporation paid tax to State of Missouri last preceding taxable period. (c)	Amount or portion of dividends received on which the distributing corporation paid tax. c x b. (d)	Credit of 2 % of item (d) to be deducted on line 20, page 1. (e)
(1) WAGNER ELECTRIC CORP. ST. LOUIS	$ 120 —	XX	$ 54 —	$ 1 08
(2) 2 - Pfd Attached Schedule	495 36			
(3)				
(4)				
TOTAL (Enter total of Column (b) as Item 2, Page 1)	$ 615 36		$	$ 1 08

SCHEDULE E—INTEREST

To Whom Paid (Show Address).	Business Amount.
Miss. Valley Trust Co. St. Louis	$ 22 17
United Bank & Trust Co. " "	784
(Renewal)	
TOTAL. (Enter as Item 9, Page 1)	$ 784

SCHEDULE F—TAXES

Nature of Tax.	Amount.
U.S. Income Tax	$ 28327 91
St. Louis Co. "	15 76
Clayton Mo. Tax 3% Federal Tax Does 1½ Mo. Atm. Cloud	17 42
TOTAL. (Enter as Item 10)	$ 28359 09

SCHEDULE G—DEPRECIATION

1. Kind of Property (If buildings, state material of which constructed).	2. Date Acquired.	3. Cost or Other Basis (Do not include land or other nondepreciable property).	4. Assets Fully Depreciated in Use at End of Year.	5. Depreciation Allowed (or allowable) in Prior Years.	6. Remaining Cost or Other Basis to be Recovered.	7. Estimated Life Used in Accumulating Depreciation.	8. Estimated Remaining Life From Beginning of Year.	9. Depreciation Allowable This Year.
Real Estate (Schedule attached)		$	$	$	$			$
TOTAL. (Enter as Item 18)								$

SCHEDULE H—EXPLANATION OF DEDUCTIONS CLAIMED IN ITEMS 11, 12, 13 AND 17

CONTRIBUTIONS

EXPLANATION.

ITEM 17- FATHER DEMPSEY CHARITIES $25 AMERICAN RED CROSS 10-
ST. LOUIS SOCIETY FOR CRIPPLED CHILDREN 25 ASSO. HOSPITALS $25
UNITED CHARITIES 25 INBERCULOSIS & HEALTH ASSN 25

SCHEDULE I—INCOME FROM PARTNERSHIPS, FIDUCIARIES, AND OTHER SOURCES

Income (or loss) from partnerships, syndicates, fiduciaries, etc. (Furnish names and addresses):

$ $

Income from other sources (State nature):

$ $

Total amounts in Schedule I. (Enter as Item 7, Page 1) $

Non-taxable income from all sources (State nature) (Do not carry to page 1):

$

Annuities—Date of Purchase—Original Cost—Annual Return

MID-STATE PRINTING CO., JEFFERSON CITY, MO. X40956

Form 1040-ES
United States
Treasury Department
Bureau of
Internal Revenue

Declaration of Estimated Tax For Calendar Year 1944

or fiscal year beginning _____, 1944, and ending _____, 1945

(See accompanying Instructions and Work Sheets)

AMENDED DECLARATION

1. Estimated Income and Victory Tax for 1944		$ 26070 —
2. Estimated Income Tax withheld and to be withheld during entire year		5941 28
3. ESTIMATED TAX after deducting estimated tax withheld (item 1 less item 2)		$ 20128 72
4. Less: Credit for overpayment shown on 1943 return (allowable only if credit was elected in item 17, Form 1040A, or item 23, Form 1040, for 1943)	$ —	
5. If this is an amended declaration, enter payments made on account of prior declarations for this year	—	
6. Unpaid balance of ESTIMATED TAX (item 3 less the sum of items 4 and 5)		$ 20128 72
7. Amount paid with this declaration. (Read carefully Instructions 3 and 4 on other side.)		$ 20128 72

(Cashier's Stamp)

Social Security Number, if any —

BURDETTE G. JOHNSON
(Name) (Please print. If this declaration is for a husband and wife, use both first names)

712 AUDUBON DR.
(Street and number or rural route)

CLAYTON MO
(City or town) (State)

FORMER ADDRESS 7532 PARKDALE AV.

16—35975-2

I declare under the penalties of perjury that this declaration has been examined by me and to the best of my knowledge and belief is a true, correct, and complete declaration.

_____ _____
(Signature of taxpayer or agent) (Date)

(If this is a joint declaration (not made by agent), it must be signed by both husband and wife)

(OVER)

READ BEFORE FILING THIS DECLARATION

1. **This year, your declaration must be filed on or before April 15.**
2. It should be taken, or mailed, to the Collector of Internal Revenue of the district in which you expect to file your income tax return.

PAYMENT OF ESTIMATED TAX

3. Your estimated tax may be paid in full with this declaration, or in equal installments on or before April 15, June 15, September 15, and December 15. The first installment must accompany this declaration.
4. Any credit for overpayment (item 4 on the face of this declaration) may be applied against the first installment. If the credit is larger than the installment, the balance may be applied against the next installment.

FARMERS

5. If at least 80 percent of your gross income is derived from farming, you may file this declaration on or before December 15, instead of April 15. If you wait until December 15, you must then pay the entire balance of the estimated tax (item 6 on the face of this declaration).

IF YOUR STATUS CHANGES

6. This is only an estimate. If your estimated tax is substantially increased or decreased as a result of a change in your income or family status, you should file a new declaration on or before the next filing date—June 15, September 15, or December 15. The new declaration should be marked "Amended," and must be filed with the Collector of Internal Revenue with whom the original declaration was filed. Any increase or decrease in estimated tax should be spread evenly over the remaining installments.
7. Even though you are not required to file a declaration on April 15, you may have to file one on June 15, September 15, or December 15, if your expected income increases or your marital status changes in the meantime. In such a case, the estimated tax should be paid in equal installments over the remaining quarters of the year.

FISCAL YEAR

8. If you file your income tax return on a fiscal year basis, your dates for filing the declaration and paying the estimated tax will be the 15th day of the last month of the first, second, third, and fourth quarters of your fiscal year, instead of April 15, June 15, September 15, and December 15.

SEE ACCOMPANYING INSTRUCTIONS AND WORK SHEETS

16—35975-2 ☆ GPO

STAMP & COIN CO.
B. G. JOHNSON, Prop.
408 OLIVE STREET
ST. LOUIS, MO.

OTHER COSTS
SCHEDULE C LINE 6

Postage	$101.36
Express to Customers	189.59
Telegrams & Telephone	109.27
Safe Deposit Vaults	375.00
Exchange on checks	4.75
Insurance	306.96
BUSINESS TRIPS To Fort Worth 6 days	118.50
To Chicago, Milwaukee Kenosha 4 days	91.16
To Chicago 2 days	47.20
To New York 14 days	335.57
To Kenosha, Chicago Lake Geneva 10 days	369.04
	$2048.40

AIR MAIL

Schedule to 1944 Income Tax Return
of Burdette G. Johnson
712 Audubon Dr.
Clayton, Mo.

Real Estate Income

7552 Buckingham Dr., Clayton, Mo.

Rentals received		$1,599.00
Fuel	$173.00	
Services	58.00	
Janitor	97.04	
Management	73.50	
Repairs	80.22	
Insurance	55.51	
Taxes (capitalized)		
Depreciation	331.57	
Total deductions		870.63
Net income		$ 728.37

Cost basis of realty 5/5/44	$21,778.56
Cost basis of improvements (apportioned according to assessment)	$17,465.56
Remaining life	30 years
Depreciation rate	3-1/3%
1944 depreciation (5/5/44 to 12/31/44)	$331.57

Schedule D (Form 1040)

U. S. TREASURY DEPARTMENT
Internal Revenue Service

SCHEDULE OF GAINS AND LOSSES
FROM SALES OR EXCHANGES OF (1) CAPITAL ASSETS AND (2) PROPERTY OTHER THAN CAPITAL ASSETS

(TO BE FILED WITH THE COLLECTOR OF INTERNAL REVENUE WITH FORM 1040)

For Calendar Year 1944

Or fiscal year beginning _____, 1944, and ending _____, 1945

(See Instructions on other side)

Name of taxpayer _____

Address _____

(1) CAPITAL ASSETS

1. Kind of property (If necessary, attach statement of descriptive details not shown below)	2. Date acquired (Mo. Day Year)	3. Date sold (Mo. Day Year)	4. Gross sales price (contract price)	5. Cost or other basis	6. Expense of sale and cost of improvements subsequent to acquisition or March 1, 1913	7. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	8. Gain or loss (column 4 plus column 7 less the sum of columns 5 and 6)	Gain or loss to be taken into account: 9. Percentage	Gain or loss to be taken into account: 10. Amount
SHORT-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD NOT MORE THAN 6 MONTHS									
			$	$	$	$	$	100	$
								100	
								100	
								100	
Total net short-term capital gain or loss (enter in line 1, column 3, of summary below)									$
LONG-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD FOR MORE THAN 6 MONTHS									
			$	$	$	$	$	50	$
								50	
								50	
								50	
Total net long-term capital gain or loss (enter in line 2, column 3, of summary below)									$

SUMMARY OF CAPITAL GAINS AND LOSSES

1. Classification	2. Capital loss carry-over (attach statement)	3. Net gain or loss to be taken into account from column 10, above: (a) Gain	3. (b) Loss	4. Net gain or loss to be taken into account from partnerships and common trust funds: (a) Gain	4. (b) Loss	5. Total net gain or loss taken into account in columns 2, 3, and 4 of this summary: (a) Gain	5. (b) Loss
1. Total net short-term capital gain or loss	$	$	$	$	$	$	$
2. Total net long-term capital gain or loss		$	$	$	$	$	$
3. Net gain in column 5, lines 1 and 2. (Enter on line 1, Schedule D, page 3, Form 1040)						$	x x x x x x x
4. Net loss in column 5, lines 1 and 2. (The amount to be entered on line 1, Schedule D, page 3, Form 1040, is (1) this item or (2) net income, or adjusted gross income if tax is computed by use of the tax table on page 2, Form 1040, computed without regard to capital gains or losses, or (3) $1,000, whichever is smallest)						x x x x x x	x $

COMPUTATION OF ALTERNATIVE TAX

Use only if you had an excess of net long-term *capital gain* over net short-term *capital loss*, and line 5, page 4, Form 1040, exceeds $16,000

1. Net income (line 3, page 4, Form 1040)	$	10. Normal tax (3% of line 9)	$
2. Excess of net long-term capital gain over net short-term capital loss (line 2, column 5 (*a*), less line 1, column 5 (*b*), of summary above)		11. Partial tax (line 6 plus line 10)	$
3. Ordinary net income (line 1 less line 2)	$		
4. Less: Surtax exemptions (line 4, page 4, Form 1040)		12. 50% of line 2	
5. Balance (surtax net income)	$		
6. Surtax on line 5. (See Surtax Table in Form 1040 Instructions)	$	13. Alternative tax (line 11 plus line 12)	$
7. Ordinary net income (line 3, above). (If partially tax-exempt interest is included, see Tax Computation Instructions on page 4 of Form 1040 Instructions)	$	14. Total normal tax and surtax (line 6 plus line 10, page 4, Form 1040)	$
8. Less: Normal-tax exemption (line 8, page 4, Form 1040)			
9. Balance subject to normal tax	$	15. Tax liability (line 13 or line 14, whichever is the lesser). (Enter on line 11, page 4, Form 1040)	$

(2) PROPERTY OTHER THAN CAPITAL ASSETS

1. Kind of property	2. Date acquired	3. Gross sales price (contract price)	4. Cost or other basis	5. Expense of sale and cost of improvements subsequent to acquisition or March 1, 1913	6. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	7. Gain or loss (column 3 plus column 6 less the sum of columns 4 and 5)
		$	$	$	$	$
Total net gain (or loss) (enter on line 2, Schedule D, page 3, Form 1040)						$

If any item in this schedule was acquired by you otherwise than by purchase, attach a statement explaining how acquired.

16—41025-1

INSTRUCTIONS

(References are to the Internal Revenue Code)

GAINS AND LOSSES FROM SALES OR EXCHANGES OF CAPITAL ASSETS AND OTHER PROPERTY.—Report details in schedule on other side.

"Capital assets" defined.—The term "capital assets" means—All property held by the taxpayer (whether or not connected with his trade or business) but does NOT include—

(*a*) stock in trade or other property of a kind properly includible in his inventory if on hand at the close of the taxable year;
(*b*) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;
(*c*) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 23(l);
(*d*) real property used in the trade or business of the taxpayer;
(*e*) an obligation of the U. S. or any of its possessions or of a State or Territory, or of any political subdivision thereof, or of the District of Columbia, issued on or after March 1, 1941, on a discount basis and payable without interest at a fixed maturity date not exceeding one year from the date of issue.

If the total of the distribution to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan meeting the requirements of section 165 (a) is received by the employee in one taxable year, on account of the employee's separation from the service, the aggregate amount of such distributions, to the extent it exceeds the amounts contributed by the employee, shall be treated as a gain from the sale or exchange of a capital asset held for more than 6 months.

A capital gain dividend, as defined in section 362 (relating to tax on regulated investment companies), shall be treated by the shareholder as gains from the sale or exchange of capital assets held for more than 6 months.

For special treatment of gains and losses from involuntary conversion, and from sale or exchange of certain property used in the trade or business, see section 117 (j).

For special treatment of gain and loss upon the cutting of timber, or upon the disposal of timber under a contract by which the owner retains an economic interest in such timber, see section 117 (k).

Kind of property listed.—State following facts: (*a*) For real estate, location and description of land and improvements; (*b*) for bonds or other evidences of indebtedness, name of issuing corporation, particular issue, denomination and amount; and (*c*) for stocks, name of corporation, class of stock, number of shares, and capital changes affecting basis (including nontaxable distributions).

Basis.—In determining gain or loss in case of property acquired after February 28, 1913, use cost, except as otherwise provided in section 113. In determining GAIN in case of property acquired before March 1, 1913, use the cost or the fair market value as of March 1, 1913, adjusted as provided in section 113 (b), whichever is greater, but in determining LOSS use cost so adjusted.

Losses on securities becoming worthless.—If (*a*) shares of stock become worthless during the year or (*b*) corporate securities with interest coupons or in registered form become worthless during the year, and are capital assets, the loss therefrom shall be considered as from the sale or exchange of capital assets as of the last day of such taxable year.

Nonbusiness debts.—If a debt, other than (*a*) a debt evidenced by a corporate security with interest coupons or in registered form and (*b*) a debt the loss from the worthlessness of which is incurred in the trade or business, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column 10 of schedule of short-term capital gains and losses on other side.

Classification of capital gains and losses.—The phrase "short-term" applies to gains and losses from the sale or exchange of capital assets held for 6 months or less; the phrase "long-term" to capital assets held for more than 6 months.

"Wash sales" losses.—Losses from the sale or other disposition of stocks or securities are not deductible (unless sustained in connection with the taxpayer's trade or business), if, within 30 days before or after the date of sale or other disposition, the taxpayer has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law), or has entered into a contract or option to acquire, substantially identical stock or securities.

Losses in transactions between certain persons.—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (*a*) members of a family, (*b*) a corporation and an individual owning more than 50 percent of its stock (liquidations excepted), (*c*) a grantor and fiduciary of any trust, or (*d*) a fiduciary and a beneficiary of the same trust.

Nondeductible losses.—Losses from the sale or exchange of property are not deductible unless they are incurred in trade or business or in transactions entered into for profit.

LIMITATION ON ALLOWABLE CAPITAL LOSSES.—Losses from sales or exchanges of capital assets shall, if otherwise allowable, be allowed only to the extent of the gains from such sales or exchanges, plus either (*a*) the net income, or adjusted gross income if the tax is computed by use of the tax table on page 2 of Form 1040, computed in either case without regard to capital gains and losses, or (*b*) $1,000, whichever is smaller. However, a net capital loss as defined in section 117 (a) (11) may be carried over to each of the five succeeding taxable years and treated as a short-term capital loss to the extent not allowed as a deduction against any net capital gains of any taxable years intervening between the taxable year in which the net capital loss was sustained and the taxable year to which carried. The amount of the net capital loss carryover may not be included in computing a new capital loss of a taxable year which can be carried forward to the next five succeeding taxable years.

ALTERNATIVE TAX.—If the net long-term capital gain exceeds the net short-term capital loss, a taxpayer with surtax net income exceeding $16,000 shall compute the alternative tax (see computation of alternative tax on other side). The alternative tax, if less than the normal tax and surtax computed on page 4 of Form 1040, shall be his tax liability.

Mac
tax

2.50
4.
4.
4

14.50

The First National Bank of Chicago
33 South Clark Street
Chicago

January 5, 1945.

**To Holders of Our Deposit Certificates for
Shares of Compania Swift Internacional, S. A. C.:**

Counsel for the Company advise that under I. T. 2762, published February 5, 1934, in respect of Argentine income tax imposed by Argentine Law No. 11,682, by which law, as modified by Argentine Decree No. 18229 dated December 31, 1943, the Company is required to withhold from dividends a tax of 10%, any person required to include dividends received during 1944 (viz., March 1, $1.00, June 1, $0.50, September 1, $0.50, and December 1, $0.50, all in United States money) in gross income of the recipient under the provisions of the Internal Revenue Code:

(a) may choose to have income tax credited with the tax so withheld and paid by the Company, i. e., 10 cents per share for the dividend of $1.00 and 5 cents per share for each dividend of $0.50 per share, to the extent permitted by Sec. 131 of the Internal Revenue Code. Attention is particularly invited to the limitation specified in Sec. 131 (b) of the Internal Revenue Code. The credit may be claimed in the 1944 income tax return as "income tax payments to a foreign country."

(b) If such credit is claimed, the taxpayer should include in his income tax return as "dividends" the amount of dividends received by him from the Company plus the amount of the Argentine 10% income tax withheld and paid by the Company in the Argentine Republic, i. e., a gross amount of $1.10 per share for the dividend of $1.00 and $0.55 per share for each dividend of $0.50 per share.

The following information received from Compania Swift Internacional S. A. C. is given for the assistance of shareholders desiring to file form 1116 (individual) or any corresponding corporation form, in support of the foreign tax credit:

Dividend Payment Date	Exchange Rate—One Argentine Peso Equals	Amount of Tax Withheld		Gross Amount of Dividend	
		Argentine Pesos	United States Dollars	Argentine Pesos	United States Dollars
March 1, 1944	0.24985	0.40024	$0.10	4.40264	$1.10
June 1, 1944	0.24876	0.20100	$0.05	2.21097	$0.55
Sept. 1, 1944	0.24631	0.20300	$0.05	2.23296	$0.55
Dec. 1, 1944	0.24876	0.20100	$0.05	2.21097	$0.55

THE FIRST NATIONAL BANK OF CHICAGO
Dividend Disbursing Agent.

10 Shares issued during 1944 of Compania Swift Internacional, Buenos Aires, Argentina. In accordance with instructions received from this Company under date of January 5th, 1945, 10% Argentine Income Tax paid on dividends received is added, making dividend $35.00, tax $2.50, a total of $37.50.

1944

- DIVIDENDS RECEIVED IN ~~1943~~ -

13-2 4-2 4-2 1-2	Adams Express Company, New York, N.Y.	~~[illegible]~~	24-
	~~American Bank Note Co.~~ " " "	~~2.50~~	
7-2 7-2 7-2 7-2	American Cyanamid Co. " " "	37.50	67-50
15-15-15-15	Columbian Carbon Co. " " "	60.00	60-
	~~Consolidated Oil Co.~~ " " "	~~3.75~~	
7-2 2-2 2-2 2-2	Container Corp., Chicago, Ill.	15.00	15-
5-2 2-2 2-2 2-2	General Cigar Co. New York, N.Y.	~~20.00~~	12-50
	~~Heat Goods~~ " " "	~~10.50~~	
5-5-5-5-10	Liquid Carbonic Co. Chicago, Ill.	28.00	30-
3-2 3-2 3-2 3-2	Louisville Gas & Electric Co., Louisville, Ky.	15.00	15-
2-2 7-2 7-2 7-2	Midland Steel Products Corp., Cleveland, Ohio	130.00	~~130-~~ 130-
	~~Nash Kelvinator Co. New York, N.Y.~~	~~1.25~~	
3-3-3-3-3	Natl. Bank Register, Dayton, Ohio	15.00	15-
3-3-2-2 2-2	National Dairy Products Co. New York, N.Y.	10.00	11-
1-2 1-2 1-2 1-2	Pierre Pacific Power Co., New York, N.Y.	3.75	4-20
2-2 2-2 2-2	Socony Vacuum Oil Co., New York, N.Y.	5.00	7-50
13-2 13-2 13-2	Southern Calif. Edison, Los Angeles, Calif.	52.50	52-50
5-5-5-10	Swift International, Chicago, Ill	[illegible].00 plus	
	$2.00 for income tax paid in the Argentine Republic	22.00	25- + 8-25
	~~Standard Brands, Inc., New York, N.Y.~~	~~7.00~~	
22-2	Stone & Webster " " "	22.50	22-50
	~~Texas Pacific Coal & Oil~~ " " "	~~2.50~~	
	~~United Gas Improvement~~ " " "	~~1.00~~	
31-30-30-30	Wagner Electric Co. St. Louis, Mo.	120.00	120-
	~~Northern Pacific R.R. New York, N.Y.~~	~~10.00~~	
1-16	United States Shares " " "	1.71	1-16

3 Shares American Cyanamid Company, New York, 5% Pfd. Stock
~~Received as dividend Dec. 6th, 1943, sold Dec. 6th, 1943~~ ~~29.33~~

$642.79

- DIVIDENDS RECEIVED IN 1944 -

Adams Express Company,	New York, N.Y.	$24.00
American Brakeshoe Co.	" " "	67.50
Columbian Carbon Co.	" " "	60.00
Continental Corp.,	Chicago, Ill.	15.00
General Cigar Co.	New York, N.Y.	12.50
Liquid Carbonic Co.	Chicago, Ill.	30.00
Louisville Gas & Elect. Co.	Louisville, Ky.	12.00
Midland Steel Products Corp.,	Cleveland, Ohio	130.00
Natl. Cash Register,	Dayton, Ohio	15.00
Natl. Dairy Products Co.,	New York, N.Y.	11.00
Sierra Pacific Power Co.,	" " "	4.20
Socony Vacuum Oil Co.,	" " "	7.50
Southern Calif. Edison,	Los Angeles, Calif.	52.50
Swift International,	Chicago, Ill.	125.00 plus
$2.50 for income tax paid in the Argentine Republic...		27.50
Stone & Webster	New York, N.Y.	22.50
Wagner Electric Co.	St. Louis, Mo.	120.00
United States Shares	New York, N.Y.	1.16
		$615.36

AIR MAIL

B. G. JOHNSON PROPRIETOR

CABLE ADDRESS "*Moneta*"

PREMIUM COIN LIST 10C

ESTABLISHED 1897

St. Louis Stamp & Coin Co.

Dealers in
COINS, STAMPS,
PAPER MONEY,
AUTOGRAPHS

408 OLIVE STREET

ST. LOUIS, MO.

Dealers in
INDIAN RELICS,
OLD FIREARMS,
CURIOS, ETC.

Nov. 25th, 1930

10 Shares	Rossia Ins. Co.	@ 22-5/8	$226.25	
		Commission	4.00	$230.25

*Original bill filed in 1943 Income Tax report

GOVERNMENT, MUNICIPAL,
COUNTY AND SCHOOL BONDS

MEMBERS
ST. LOUIS STOCK EXCHANGE

E. A. GESSLER & SON
BONDS AND STOCKS

408 OLIVE STREET — SAINT LOUIS

May 8, 1930

BOUGHT FOR

Mr. B. G. Johnson

25 shares Rossia Ins.	@ 34	$850.00	
Commission		5.00	
		---------	$ 855.00

GOVERNMENT, MUNICIPAL,
COUNTY AND SCHOOL BONDS

E. A. GESSLER & SON

BONDS & STOCKS
408 OLIVE STREET
SAINT LOUIS

MEMBERS
ST. LOUIS STOCK EXCHANGE

BOUGHT FOR

DATE May 13, 1937

Mr. B. G. Johnson

WE ARE ACTING AS { AGENT / PRINCIPAL } IN THIS TRANSACTION.

25 shares	Bangor & Aroostook R. R. Co.	@ 40-1/8	$ 1,003.13	
	N. Y. Broker's commission		3.75	
	Our service charge		1.88	
	Tax		1.65	
	Postage & Insurance		.35	
				$1,010.76

Recd Payment
E A Gessler & Son
B R Fleming

GOVERNMENT, MUNICIPAL,
COUNTY AND SCHOOL BONDS

E. A. GESSLER & SON

BONDS & STOCKS
408 OLIVE STREET
SAINT LOUIS

MEMBERS
ST. LOUIS STOCK EXCHANGE

DATE October 20, 1937

BOUGHT FOR:

Mr. B. G. Johnson

WE ARE ACTING AS { AGENT / ~~PRINCIPAL~~ } IN THIS TRANSACTION.

10 shares	Bangor & Aroostook RR Co.	@ 32 5/8	$326.25	
	New York Broker's commission		2.50	
	Our service charge		1.25	
	Tax		.65	
	Postage and insurance		.35	$331.00

Received Payment
10/20/37 E. A. Gessler & Son

GOVERNMENT, MUNICIPAL,
COUNTY AND SCHOOL BONDS

E. A. GESSLER & SON

BONDS & STOCKS
408 OLIVE STREET
SAINT LOUIS

MEMBERS
ST. LOUIS STOCK EXCHANGE

SOLD FOR

DATE Sept. 20, 1944

Mr. E. L. Johnson

WE ARE ACTING AS { AGENT / PRINCIPAL } IN THIS TRANSACTION.

35 shares	Bangor & Aroostook R. R. Co.	@ 10-1/8	$ 354.38	
	Less: Commission (Minimum)	$7.00		
	Tax	1.96		
	Postage	.35	9.31	
			---------	$ 345.07

GOVERNMENT, MUNICIPAL,
COUNTY AND SCHOOL BONDS

E. A. GESSLER & SON

BONDS & STOCKS
408 OLIVE STREET
SAINT LOUIS

MEMBERS
ST. LOUIS STOCK EXCHANGE

SOLD FOR

DATE Sept. 20, 1944

Mr. B. T. Johnson

WE ARE ACTING AS { AGENT / ~~PRINCIPAL~~ } IN THIS TRANSACTION.

35 shares	Northeastern Insurance Co. of Hartford	@ 6-3/8	$ 223.13	
	Les: Commission	$0.00		
	Tax	.10		
	Postage	.35	6.45	
				$ 216.68

7552 Buckingham Dr.

Clayton, Mo.

Cost basis as of 5/5/44

Purchase Price	$21,500.00
Title Certificate	47.00
Recording	1.45
Trustee's Assessment Prepaid	10.62
County and City taxes ($337.42 less $117.93 accrued)	219.49
	$21,778.56

1944 Land assessment	$ 2,220.00	19.804%
1944 Building assessment	8,990.00	80.196%
1944 Total Assessment	$11,210.00	100.000%

The building cost basis is:
$21,778.56 x .80196 = $17,465.53

Remaining building life 30 years--Depreciation rate 3-1/3%
$17,465.53 x 3-1/3% is $582.18 annual depreciation

Depreciation for 1944 (5/5/44 to 12/31/44)	$331.57
Depreciation for subsequent years	$582.18

INSURANCE DEDUCTION SCHEDULE

7552 Buckingham Dr.

Clayton, Mo.

	Cost	Date paid	1944	1945	1946	1947	1948	1949
N.W. Mut. #385-9072	$32.93	5/5/44	$16.26	$16.67				
General 1273F2574	95.92	5/5/44	13.12	22.08	$22.08	$22.08	$16.56	
Safeguard C581029	110.22	5/5/44	12.70	22.08	22.08	22.08	22.08	$ 9.20
Lumbermen's 2655130	11.85	5/5/44	5.85	6.00				
Nat. Cas. 1318229	3.85	5/5/44	3.85					
Nat. Cas. 1332276	11.20	8/29/44	3.73	7.47				
			$55.51					